

## Appendix A

# Glossary

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### A

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**Activity** - The individual item of appropriation as listed in the budget bill, such as Personal Services, Employees' Benefits, and Capital Outlay.

**Agency** - An organizational unit of state government, usually a department, bureau, commission, board, or a subdivision within a department or bureau.

**Annual Increment** - Funds appropriated for eligible employees and paid at the rate of \$50 per full year of service with a minimum of three years of service.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Appropriated Special Fund** - Consists of accounts that generate revenue from established rates or fees and must be expended for a specific purpose; amount authorized for expenditure is specifically contained in the budget bill.

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### B

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**Bond** - A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Budget** - A plan of financial activity for a specified period (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Act/Budget Bill** - The legislation that appropriates the expenditures required to operate state government for each fiscal year.

**Budgetary Basis** - The basis of accounting used to estimate financing sources and uses in the budget.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for keeping expenditures within the limitations of available appropriations and resources.

**Buildings** - Expenditures for new construction and major alteration of existing structures, or the improvement of lands and can include shelter, support, storage, protection or the improvement of a natural condition.

**Bureau** - An organizational unit of state government established by law and headed by a commissioner or other statutory officer of an agency within that bureau, such as the Bureau of Commerce or the Bureau of Senior Services.

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### C

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**Capital Improvements/Programs** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure. New construction, renovation or repairs of \$100,000 or more are considered capital improvements for budgetary purposes. Also, major equipment purchases of like equipment of \$50,000 or more are considered to be capital improvement programs for budgetary purposes.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Civil Contingent Fund** - The civil contingent fund is appropriated by the Legislature to the Governor to be available for payment of expenses incurred when executing a law for which there is no special appropriation or any other expenses for which the Governor deems necessary or proper, such as unanticipated emergencies.

**Commission** - An organizational unit of state government established by law that is headed by a group of persons directed to perform a specific duty, such as the Higher Education Policy Commission or Public Service Commission.

**Current Expenses** - Expenditures for operating costs other than personal services and shall not include equipment, repairs and alterations, buildings or lands.

## Glossary

**Current Level** - Refers to the same amount of total dollars in the current fiscal year, which are available for next fiscal year.

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# D

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**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department** - An organizational unit of state government established by law and headed by an administrative secretary or department head, such as the Department of Administration, Department of Education, or Department of Tax and Revenue.

**Disbursement** - The expenditure of monies from an account.

**Division** - Each primary entity of government which receives an appropriation in the budget bill.

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# E

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**Employee Benefits** - Expenditures for social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching, personnel fees or any other benefit normally paid by the employer as direct cost of employment.

**Encumbrance** - The commitment of funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Funds** - These funds are used to account for operations of those state agencies providing goods or services to the general public on a user-charge basis, or where the State has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples include the West Virginia Lottery, Board of Risk and

Insurance Management, Public Employees' Insurance Agency, Workers' Compensation Fund, and the West Virginia Prepaid College Plan.

**Equipment** - Expenditures for equipment items which have an appreciable and calculable period of usefulness in excess of one year.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expenses** - A category for the usual, ordinary and incidental expenditures by an agency, including, but not limited to, such items as salaries, benefits, contractual services, commodities, and supplies of a consumable nature, current obligations, fixed charges, and capital outlay. Payments to other funds or local, state or federal agencies may be included in this budget classification of expenditures.

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# F

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**Federal Fund** - Consists of any financial assistance made to a state agency by the United States government.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The State of West Virginia's fiscal year runs from July 1 to June 30.

**Full-time Equivalent Position (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

**Fund** - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - Excess of the assets of a fund over its liabilities and reserves.

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## G

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**General Fund** - Consists of tax revenues collected by the state which are not dedicated to a specific purpose and require legislative appropriations for expenditure.

**General Obligation (G.O.) Bond** - This type of bond is backed by the full faith, credit, and taxing power of the government.

**Goals** - Established by agency/program, goals are issue-oriented statements that declare what an agency/program intends to accomplish to fulfill its mission.

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## I

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**Improvement Package (Request)** - The process of requesting additional dollars for expenditure in the upcoming fiscal year above the current level.

**Income Tax Refund Reserve Fund** - A fund established by law that may only be used to ensure payment of personal income tax refunds, interest, and penalties to taxpayers in a timely manner or to be used by the Legislature as it determines necessary, such as for unanticipated emergencies.

**Infrastructure** - The physical assets of a government (e.g., streets, water, sewer, public buildings, and parks).

**Internal Service Funds** - These funds account for the operations of those state agencies that provide goods and services to other state agencies and governmental units on a cost-reimbursed basis. Examples include the State Building Commission, Information Services and Communications, and the Travel Management Office.

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## L

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**Lands** - Expenditures for the purchase of real property or interest in real property.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance

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## M

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**Mission** - Developed in accordance with strategic planning principles, the mission gives the reason for the agency/program's existence. The mission is a succinct account of what the agency/program is trying to achieve.

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## N

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**Nonappropriated Special Fund** - Consists of accounts that generate revenue from established rates or fees and must be expended for a specific purpose; amounts expended are authorized by general law.

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## O

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**Object of Expenditure** - An expenditure classification, referring to the lowest and most detailed level of classification, such as vehicle rental, association dues, and office equipment.

**Objectives** - Detailed, quantifiable, time-specific statements of activities that are related to achieving the goals. They are targets for specific agency or program actions.

**Operations** - As used in the agency narratives in the *Operating Detail*, the "Operations" section details the activities of a division and may include subdivisions/units within a division.

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## P

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**Performance Measures** - Tool used by all levels of management, as well as the public, to determine whether a program is accomplishing its mission efficiently and effectively.

**Personal Services** - Expenditures for salaries, wages, and other compensation paid to full-time, part-time, and temporary employees of the spending unit.

**Program** - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible. A unit can be a division, a section, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service.

**Proprietary Funds** - These funds account for the operations of state agencies that provide goods and/or services to the general public or state agencies and governmental units. (See “Enterprise Funds” and “Internal Service Funds.”)

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## R

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**Rainy Day Fund** - (See “Revenue Shortfall Reserve Fund.”)

**Reappropriated Funds** - Those funds which are remaining at the end of the fiscal year which, through specific language in the budget bill, are authorized to be made available for expenditure in the next fiscal year.

**Reimbursements** - Repayments from one agency to another to properly allocate expenditures to the correct agency and adjust account ledger balances/disbursements.

**Repairs and Alterations** - Expenditures for routine maintenance and repairs to structures and minor improvements to property which do not increase the capital assets.

**Revenue** - Sources of income financing the operation of government.

**Revenue Shortfall Reserve Fund** - A “fund” to be used by the Legislature to offset a shortfall in revenues and to allow the Governor to borrow funds when revenues are inadequate to make timely payments of the State’s obligations. The Legislature may also appropriate funds for emergency revenue needs such

as natural disasters. (Also known as the Rainy Day Fund.) Additional details are located in the Budget Overview section of the Budget Planning chapter in Volume I of the *Executive Budget*.

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## S

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**Special Obligation Bonds** - Bonds issued by entities of the primary government pursuant to specific statutory authorizations and are payable from specifically dedicated fees, other revenues and legislative appropriations of general and special revenues.

**Special Revenue Funds** - Consists of revenues from fees, permits, licenses, services or other purposes and may be used only for that specific purpose for which the individual account is intended unless otherwise directed by the Legislature.

**Spending Authority** - The dollar limit the Legislature authorizes an agency to spend from funds the agency collects.

**Spending Unit** - The department, bureau, division, office, board, commission, agency, or institution to which an appropriation is made.

**State Road Fund** - Consists of revenues from gasoline and other motor fuel excise and license taxes, motor vehicle registration and license tax, and all other revenue derived from motor vehicles or motor fuel. Used solely for construction, reconstruction, repair and maintenance of public highways, the payment of the interest and principal on all road bonds, and the administrative expenses of the Division of Highways and the Division of Motor Vehicles. All federal funds received for road construction, reconstruction and maintenance are also deposited into and become part of the State Road Fund.

**Supplemental Appropriation** - An appropriation made by the governing body that is contingent upon excess funds being available after all regular appropriations have been funded.

**Surplus Appropriation** - An additional appropriation made by the governing body from excess funds generally from the prior year after the budget year has started.

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# U

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**Unclassified** - An appropriation that may be spent at the discretion of the department secretary/bureau commissioner. An unclassified appropriation may have no limitations, or it may be limited to current expenses, repairs and alterations, equipment, other disbursements, and other extraordinary disbursements.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**User Charges or User Fees** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

# Glossary of Acronyms

## A

AAA ..... American Automobile Association  
 A+ ..... Computer hardware certification  
 ABCA ..... Alcohol Beverage Control Administration  
 ACA ..... American Correctional Association  
 AC/DC ..... Alternating current/Direct current  
 ACT ..... American College Test  
 ACT ..... Association of Classroom Teachers  
 ADA ..... Americans with Disabilities Act of 1990  
 AEP ..... American Electric Power  
 AFIS ..... Automated Fingerprint Identification System  
 AIDS ..... Acquired immunodeficiency syndrome  
 ALJ ..... Administrative Law Judge  
 AML&R ..... Abandoned Mine Lands and Reclamation  
 AP ..... Advanced placement  
 APD ..... Appalachian Development  
 APHIS ..... Animal and plant health inspection service  
 APS ..... Adult Protective Services  
 ARC ..... Appalachian Regional Commission  
 ASE ..... Automotive Service Excellence certification program  
 ATSDR ..... Toxic Substances and Disease Registry

CCIE ..... Cisco certified internetwork expert certification  
 CCP ..... Community Corrections program  
 CD or CD-ROM ..... Compact disc read-only memory  
 CFO ..... Chief financial officer  
 CFR ..... Code of Federal Regulations  
 CHIP ..... Children's Health Insurance Program  
 CJSAC ..... Criminal Justice Statistical Analysis Centers  
 CLFM ..... Cooperative lands forest monitoring  
 CLIA ..... Clinical Laboratory Improvement Act  
 CNA ..... Certified Nursing Assistants  
 CNP ..... Child Nutrition Program  
 COPS ..... Community-oriented policing services  
 CPD ..... Center for Professional Development  
 CPI ..... Consumer Price Index  
 CPR ..... Cardiopulmonary resuscitation  
 CPRB ..... Consolidated Public Retirement Board  
 CPS ..... Child Protective Services  
 CPU ..... Central processing unit  
 CSCL ..... Cooperative state county landowner  
 CVISN ..... Commercial vehicles information systems network  
 CVO ..... Commercial vehicle operator  
 CWSRF ..... Clean Water State Revolving Fund  
 CY ..... Calendar year

## B

BAT ..... Breath alcohol testing  
 BCSE ..... Bureau for Child Support Enforcement  
 BHHF ..... Behavioral Health and Health Facilities  
 BOCMS ..... Board of Coal Mine Health and Safety  
 BMPs ..... Best management practices  
 BMS ..... Bureau for Medical Services  
 BRIM ..... Board of Risk and Insurance Management  
 BTI ..... Bacillus thuringiensis Israelensis (pesticide)

## C

CAFR ..... Comprehensive Annual Financial Report  
 CAPS ..... Cooperative Agricultural Pest Survey  
 CAT ..... Computerized axial tomography  
 CATS ..... Coordinated and thematic science

## D

DARE ..... Drug abuse resistance education  
 DASD ..... Direct access storage device  
 DASIS ..... Drug and Alcohol Services Information System  
 DD ..... Developmental Disabilities  
 DDS ..... Disability Determination Section  
 DEP ..... Department/Division of Environmental Protection  
 DHHR ..... Department of Health and Human Resources  
 DLG ..... Digital line graph  
 DMR ..... Division of Mining and Reclamation  
 DMV ..... Department of Motor Vehicles  
 DNA ..... Deoxyribonucleic acid  
 DNR ..... Division of Natural Resources  
 DOC ..... Division of Corrections  
 DOH ..... Division of Highways  
 DOT ..... Department of Transportation  
 D.P.M. ..... Doctor of Podiatric Medicine

## Glossary of Acronyms

DR ..... Disaster recovery  
DTV ..... Digital television  
DUI ..... Driving under the influence  
DVD ..... Digital video disk  
DWTRF ..... Drinking Water Treatment Revolving Fund

## E

EAST ..... Education, Arts, Science, and Tourism  
EBA ..... Educational Broadcasting Authority  
EBT ..... Electronic benefits transfer  
EDA ..... Economic Development Authority  
EEO ..... Equal employment opportunity  
EMS ..... Emergency medical services  
EMT ..... Emergency medical technician  
EPA ..... U.S. Environmental Protection Agency  
EPICS ..... Employees Payroll Information Control System  
EPSCoR ..... Experimental Program to Stimulate Competitive Research  
EPSCoT ..... Experimental Program to Stimulate Competitive Technology  
ESPN ..... Entertainment and Sports Programming Network  
EZ/EC ..... Empowerment zone/Enterprise community

## F

FAA ..... Federal Aviation Administration  
FACTS ..... Family and children tracking system  
FARS ..... Financial Accounting and Reporting Section  
FBI ..... Federal Bureau of Investigation  
FCC ..... Federal Communications Commission  
FFP ..... Federal financial participation  
FO ..... Social Security field office  
FPL ..... Federal poverty level  
FPM ..... Forest pest management  
FPY ..... Federal program year  
FRM ..... Forest resources management  
FRN ..... Family Resource Network  
FTE ..... Full-time equivalent  
FY ..... Fiscal year

## G

GAAP ..... Generally accepted accounting principles  
GASB ..... Governmental Accounts Standards Board  
GDP ..... Gross domestic product  
GEAR UP .. Gaining Early Awareness and Readiness for Undergraduate Programs  
GED ..... General Equivalency Diploma  
GFOA ..... Government Finance Officers Association of the United States and Canada  
GIA ..... Grant-in-aid  
GIS ..... Geographical information system  
GO ..... General Obligation  
GOT ..... Governor's Office of Technology  
GPS ..... Global positioning system  
GRF ..... General Revenue Fund  
GSP ..... Gross state product

## H

HACCP ..... Hazard analysis critical control point  
HAVA ..... Help America Vote Act  
HEAPS ..... Higher Education Adult Part-time Student  
HEPC ..... Higher Education Policy Commission  
HIDTA ..... High intensity drug trafficking area  
HIPPA ..... Health Insurance Portability and Accountability Act  
HIV ..... Human immunodeficiency virus  
HMO ..... Health maintenance organization  
HRIS ..... Human resource information system  
HRSA ..... Health Resources and Services Administration  
HSC ..... Health Sciences Center  
HUD ..... Housing and Urban Development  
HVAC ..... Heating, ventilation, and air conditioning

## I

ICF ..... Intermediate care facility  
IDEA ..... Individuals with Disabilities Education Act  
IDS ..... Intrusion detection software

## Glossary of Acronyms

IEP ..... Individualized education plans  
 IFA ..... Imported fire ant  
 IFTA ..... International Fuel Tax Agreement  
 IRI ..... International roughness index  
 IRP ..... International registration plan  
 IRS ..... Internal Revenue Service  
 IS&C ..... Information Services and  
                   Communications Division  
 ISTEA ..... Intermodal Surface Transportation  
                   Efficiency Act  
 IT ..... Information technology  
 ITS ..... Intelligent Transportation System

MARC ..... Maryland Rail Commuter  
 MBPS ..... Megabytes per second  
 MIP ..... Major improvements program  
 MIRA ..... Micro insurance reserve analysis  
 MISER ..... Massachusetts Institute for Social and  
                   Economic Research  
 MLMP ..... Mineral lands mapping project  
 MOUS ..... Microsoft Office user specialist  
                   certification  
 M.P.H. ..... Master of Public Health degree  
 MPMP ..... Mineral parcel mapping project  
 MPO ..... Metropolitan planning organization  
 MR ..... Mentally retarded

### J

JTPA ..... Job Training Partnership Act

### K

K-12 ..... Kindergarten through 12th grade

### L

LAN ..... Local area network  
 LATA ..... Local access transport area  
 LEA ..... Local educational agencies  
 LEAP ..... Leveraging Education Assistance  
                   Partnerships  
 LEP ..... Limited English proficient  
 LIFE ..... Legislative Initiatives for the Elderly  
 LSTA ..... Federal Library Services and Technology  
                   Act  
 LVL ..... Limited video lottery

### M

MAPS ..... Department of Military Affairs and  
                   Public Safety

### N

N/A ..... Not available/applicable  
 NAAQS ..... National ambient air quality standards  
 NASCAR .... National Association for Stock Car Auto  
                   Racing  
 NASAO ..... National Association of State Aviation  
                   Officials  
 NBER ..... National Bureau of Economic Research  
 NBPTS ..... National Board of Professional Teaching  
                   Standards  
 NCIC ..... National Crime Information Center  
 NCRDS ..... National Coal Resources Data System  
 NEA ..... National Endowment for the Arts  
 NEH ..... National Endowment for the Humanities  
 NHS ..... National Highway System  
 NIP ..... Neighborhood investment program  
 NLG ..... National Leadership grant

### O

OBHS ..... Office of Behavioral Health Services  
 OMB ..... Office of Management and Budget  
                   (federal)  
 OMHS&T ... Office of Miners Health Safety and  
                   Training  
 OP ..... Occupational pneumoconiosis  
 OSCAR ..... On-line support collections and reporting  
 OSHA ..... Occupational Safety and Health  
                   Administration (federal agency)  
 OWLS ..... Outdoor wildlife learning sites

## P

P&A .....	Planning and administration
PA .....	Preliminary assessment
PATH .....	Projects for Assistance in Transition from Homelessness
PBS .....	Public Broadcasting System
PBTs .....	Persistent bioaccumulative and toxic chemicals
PC .....	Personal computer
P-card .....	State purchasing card
PCR .....	Phytosanitary certificates resources
PDF .....	Portable document format
PDL .....	Preferred drug list
PECA .....	Program Enhancement Cooperative Agreement
PEIA .....	Public Employees Insurance Agency
PERD .....	Performance Evaluation and Research Division (section of the West Virginia Legislative Auditor's Office)
PERS .....	Public Employees' Retirement System
PI .....	Personal income
PICA .....	Program Improvement Cooperative Agreement
PIMS .....	Position information management system
PK .....	Prekindergarten
PKU .....	Phenylketonuria
PLC .....	Public Land Corporation
PRAMS .....	Pregnancy risk assessment monitoring system
PSC .....	Public Service Commission
PSWF .....	Public solid waste facility
PY .....	Program year

## Q

Q&A .....	Question and answer
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## R

R&D .....	Research and development
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RAPIDS .....	Recipient automated payment and information data system
RCRA .....	Resource Conservation Recovery Act
RCVM .....	Reserve Coal Valuation Model
RD .....	Rural development
READS .....	Reading Excellence Accelerates Deserving Students
RESA .....	Regional educational service agencies
RFI .....	Request for information
RFP .....	Request for proposals
RFQ .....	Request for quotations
RHSP .....	Rural Health Systems Program
RNGI .....	Reforestation, nursery, and genetic resources
RP .....	Responsible party
RSP .....	Responsible Student Program
RTIAQ .....	Radiation Toxics and Indoor Air Quality

## S

SACWIS .....	Statewide automated child welfare information system
SAP .....	Special appropriation project
SAT9 .....	Stanford achievement test, ninth edition
SB .....	Senate Bill
SBIC .....	Small Business Investment Corporation
SBVR .....	South Branch Valley Railroad
SCC .....	State Conservation Committee
SCI .....	Spinal cord injury
SCORE .....	Service Corps of Retired Executives
SCSEP .....	Senior Community Service Employment program
SERC .....	Satellite Education Resources Consortium
SHARES .....	Saving history and reaching every student
SI .....	Site investigation
SIC .....	Standard industrial classification
SOAP .....	Small operator assistance program
SREB .....	Southeastern Regional Education Board
STAG .....	State and Tribal Assistance grant
STS .....	Slow the Spread
SUCCESS .....	Student utilization of computers in curriculum for the enhancement of scholastic skills
SWA .....	Solid waste authority
SWMB .....	Solid Waste Management Board

## T

TANF ..... Temporary assistance for needy families  
 TBI ..... Traumatic brain injury  
 TCE ..... Tax counseling for the elderly  
 TEA-21 ..... Transportation Equity Act for the 21st Century  
 TEAM ..... Team effort for acquisition management  
 TEFAP ..... The Emergency Food Assistance Program  
 TIFF ..... Tagged image file format  
 TMDL ..... Total maximum daily load  
 TRC ..... Mine Safety and Technical Review Committee  
 TRC ..... Teachers' Resource Center  
 TRS ..... Teachers' Retirement System  
 TQM ..... Total quality management  
 TRAFFIC ... Tax reduction and federal funding increased compliance  
 TSA ..... Transportation Security Administration  
 TTY/TDD .. Telecommunications device for the deaf

## U

U&CF ..... Urban and Community Forestry  
 UK ..... United Kingdom  
 USDA ..... United States Department of Agriculture  
 USDC ..... United States Department of Commerce  
 USDOE ..... United States Department of Energy  
 UST ..... Underground Storage Tank

## V

VCP ..... Voluntary Cleanup Program  
 VFD ..... Volunteer fire department  
 VISTA ..... Vendor Inquiry System  
 VITA ..... Volunteer income tax assistance  
 VOI/TIS ..... Violent offender incarceration/Truth in sentencing

## W

W&M ..... Weights and Measures  
 WCF ..... Workers' Compensation fund  
 WCIS® ..... Workers' Compensation Insurance System  
 WDA ..... Water Development Authority  
 WESTEST .. West Virginia Educational Standards Tests  
 WIA ..... Workforce Investment Act  
 WIC ..... Women Infant and Children program  
 WISe ..... WNPB's Information Service  
 WISH ..... Workflow and imaging solution system  
 WMD ..... Weapons of mass destruction  
 WV WORKS ..... West Virginia's welfare reform initiative  
 WVaPR ..... West Virginia Public Radio  
 WVDA ..... West Virginia Department of Agriculture  
 WVDE ..... West Virginia Department of Education  
 WVDO ..... West Virginia Development Office  
 WVEIS ..... West Virginia Education Information System  
 WVFIMS .... West Virginia Financial Information Management System  
 WVIHY ..... West Virginia Industrial Home for Youth  
 WVIJDC ..... West Virginia Infrastructure and Jobs Development Council  
 WVLC ..... West Virginia Library Commission  
 WVNET ..... West Virginia network for educational telecomputing  
 WVRDC ..... West Virginia Rural Development Council  
 WVU ..... West Virginia University

## Y

Y2K ..... Year 2000  
 YTD ..... Year to Date